IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 17TH AUGUST 2007 / 26TH SRAVANA 1929

WP(C).No. 25058 of 2007(G)

PETITIONER:

M/S. TEJAS OIL PRIVATE LTD.,
AEC NAGAR, AIMURY, KOOVAPPADY P.O., PERUMBAVOOR,
REPRESENTED BY THE GENERAL MANAGER, R.R.SARMA.

BY ADV. SRI.C.K.THANU PILLAI
SRI.S.S.HUSSAIN

RESPONDENTS:

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1. THE DISTRICT COLLECTOR,
COLLECTORATE, KAKKANAD, ERNAKULAM, KOCHI.

2. THE TAHSILDAR,
TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR.

3. THE COMMERCIAL TAX OFFICER,
FIRST CIRCLE, PERUMBAVOOR.

4. THE DEPUTY COMMISSIONER (APPEAL),
COMMERCIAL TAXES, ERNAKULAM.

5. THE KERALA SALES TAX APPELLATE TRIBUNAL,
ADDITIONAL BENCH, ERNAKULAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 25058 of 2007

Dated, this the 17th day of August, 2007

J U D G M E N T

Since petitioner has filed first appeal against sales tax assessment for the year 2001-02 and second appeal against sales tax assessment for the year 1999-2000 and 2000-01 and in view of Ext.P12 Government Order relied on by the petitioner, there will be direction to the respondents not to proceed for recovery of arrears of tax due for the above years for a period of four months from now. The first appellate authority as well as the Tribunal are directed to take up the appeal / appeals and dispose of the same within three months from the date of production of a copy of the judgment by the petitioner. Petitioner will produce copy of the judgment before the appellate authority for compliance.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg